

State of California  
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

**Regulation 2555. CLOSURES.**

Bitters, Chinese liquors, and other products which bear the federal closure or other device as provided in Title 27 Code of Federal Regulation, Part 19 shall, for tax purposes, be deemed to be distilled spirits.

*History:* Effective April 17, 1955.

Amended November 1, 1989, effective January 27, 1990. Amended to change the term "federal strip stamp" to "federal closure or other device" to reflect more accurately current terminology.